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FINANCE DEPARTMENT

NOTIFICATION

The 21st October, 2024

S.R.O. No. 538/2024— In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1143 of the Odisha Gazette, dated the 29th June, 2017 bearing **S.R.O. No. 305/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 29580-FIN-CT1-TAX-0005-2023, dated the 20th October, 2023, published in the Extraordinary issue No. 2434 of the *Odisha Gazette*, dated the 20th October, 2023 bearing **S.R.O. No. 729/2023**, namely:—

In the said notification, in the Table, against serial number 8,

- (i) after item (iva) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken.

		[Please refer to clause (iv) of paragraph 4 relating to Explanation].”
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- (ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the dated 10th day of October, 2024.

[No. 29090—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government